

1 AN ACT concerning property taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing
5 Sections 14-5 and 23-10 as follows:

6 (35 ILCS 200/14-5)

7 Sec. 14-5. Incorrect listing; refund.

8 (a) An assessment shall not be considered as invalid
9 because the assessment was not correctly listed or because
10 the assessment was not in the name of the true owner or
11 owners.

12 (b) ~~If, because of an error by an assessor,~~ a property
13 is assessed or billed in the name of a person who is not the
14 true owner or otherwise liable for the payment of the tax,
15 and that person pays taxes on the property, the amounts so
16 paid shall be refunded. A claim for refund shall be made to
17 the county collector. If the county collector notifies the
18 claimant that the county collector is unable to determine
19 whether the claim is proper or denies the claim, then, at the
20 taxpayer's election, the claim may be presented on petition
21 to the circuit court in the same manner and within the same
22 time limitation as claims for refund under initiated--by
23 filing--a--complaint--with--the--board--of--review--or--board--of
24 appeals--and--the--board--shall--allow--the--refund--if--the
25 requirements--of--this--Section--are--met.--If--the--refund--is
26 ordered,--the--refund--shall--be--made--by--the--county--collector--in
27 the--manner--provided--by Section 20-175. A claim for refund
28 under this Section must be made within 5 years after the
29 taxes were incorrectly paid. After the refund is allowed by
30 the county collector, the assessor or the county clerk, or
31 both, ~~Upon allowing a refund, the board of review or board of~~

1 appeals shall list and assess the property in the name of the
 2 corrected assessee of record ~~correct--owner~~ under Section
 3 9-265. Any unpaid tax resulting from a refund under this
 4 Section shall be added to the taxes on the property for a
 5 subsequent year pursuant to Section 14-40.

6 (Source: P.A. 86-180; 88-455.)

7 (35 ILCS 200/23-10)

8 Sec. 23-10. Tax objections and copies. Beginning with
 9 the 2003 ~~1994~~ tax year, in counties with 3,000,000 or more
 10 inhabitants, ~~and beginning with the 1995 tax year in all~~
 11 ~~other counties,~~ the person paying the taxes due as provided
 12 in Section 23-5 may file a tax objection complaint under
 13 Section 23-15 within 180 ~~75~~ days after the first penalty date
 14 of the final installment of taxes for the year in question.
 15 Beginning with the 2003 tax year, in counties with less than
 16 3,000,000 inhabitants, the person paying the taxes due as
 17 provided in Section 23-5 may file a tax objection complaint
 18 under Section 23-15 within 120 days after the first penalty
 19 date of the final installment of taxes for the year in
 20 question. However, in all counties in cases in which the
 21 complaint is permitted to be filed without payment under
 22 Section 23-5, it must be filed prior to the entry of judgment
 23 under Section 21-175. In addition, the time specified for
 24 payment of the tax provided in Section 23-5 shall not be
 25 construed to delay or prevent the entry of judgment against,
 26 or the sale of, tax delinquent property if the taxes have not
 27 been paid prior to the entry of judgment under Section
 28 21-175. An objection to an assessment for any year shall not
 29 be allowed by the court, however, if an administrative remedy
 30 was available by complaint to the board of appeals or board
 31 of review under Section 16-55 or Section 16-115, unless that
 32 remedy was exhausted prior to the filing of the tax objection
 33 complaint.

1 When any complaint is filed with the court in a county
2 with less than 3,000,000 inhabitants, the plaintiff shall
3 file 3 copies of the complaint with the clerk of the circuit
4 court. Any complaint or amendment thereto shall contain (i)
5 on the first page a listing of the taxing districts against
6 which the complaint is directed and (ii) a summary of the
7 reasons for the tax objections set forth in the complaint
8 with enough copies of the summary to be distributed to each
9 of the taxing districts against which the complaint is
10 directed. Within 10 days after the complaint is filed, the
11 clerk of the circuit court shall deliver one copy to the
12 State's Attorney and one copy to the county clerk, taking
13 their receipts therefor. The county clerk shall, within 30
14 days from the last day for the filing of complaints, notify
15 the duly elected or appointed custodian of funds for each
16 taxing district that may be affected by the complaint,
17 stating (i) that a complaint has been filed and (ii) the
18 summary of the reasons for the tax objections set forth in
19 the complaint. Any amendment to a complaint, except any
20 amendment permitted to be made in open court during the
21 course of a hearing on the complaint, shall also be filed in
22 triplicate, with one copy delivered to the State's Attorney
23 and one copy delivered to the county clerk by the clerk of
24 the circuit court. The State's Attorney shall within 10 days
25 of receiving his or her copy of the amendment notify the duly
26 elected or appointed custodian of funds for each taxing
27 district whose tax monies may be affected by the amendment,
28 stating (i) that the amendment has been filed and (ii) the
29 summary of the reasons for the tax objections set forth in
30 the amended complaint. The State's Attorney shall also notify
31 the custodian and the county clerk in writing of the date,
32 time and place of any hearing before the court to be held
33 upon the complaint or amended complaint not later than 4 days
34 prior to the hearing. The notices provided in this Section

1 shall be by letter addressed to the custodian or the county
2 clerk and may be mailed by regular mail, postage prepaid,
3 postmarked within the required period, but not less than 4
4 days before a hearing.

5 (Source: P.A. 91-578, eff. 8-14-99.)

6 Section 90. The State Mandates Act is amended by adding
7 Section 8.27 as follows:

8 (30 ILCS 805/8.27 new)

9 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6
10 and 8 of this Act, no reimbursement by the State is required
11 for the implementation of any mandate created by this
12 amendatory Act of the 93rd General Assembly.

13 Section 99. Effective date. This Act takes effect upon
14 becoming law.